

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Robert Levy
DOCKET NO.: 05-25265.001-R-1
PARCEL NO.: 32-06-123-019

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Robert Levy, the appellant, by Attorney Rusty Payton in Chicago; and the Cook County Board of Review.

The subject property consists of a 6,250 square foot parcel of land containing a 54-year old, one and one-half story, masonry, single-family residence. This improvement contains 1,725 square feet of living area, a partial basement, two bathrooms, central air conditioning, one fireplace, and a two-car garage. The appellant argued via counsel that there was unequal treatment in the assessment process of the improvement as the basis of this appeal.

In support of the equity argument, the appellant submitted assessment data and descriptions of three properties suggested as comparable to the subject. Black and white photographs of the subject and these properties were submitted as well as an area map depicting the properties' proximity to the subject. The data in its entirety reflects that the properties are located within the subject's neighborhood and are improved with a one-story or one and one-half story, single-family dwelling of frame or masonry construction. The improvements range: in age from 57 to 92 years; in size from 1,444 to 1,785 square feet of living area; and in improvement assessments from \$4.94 to \$5.72 per square foot of living area. Based upon this analysis, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's improvement assessment was \$14,076, or \$8.16 per square foot. The board also submitted copies of the property characteristic printouts for the subject as well as three suggested comparables. The board's properties contain a

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	3,500
IMPR.:	\$	14,076
TOTAL:	\$	17,576

Subject only to the State multiplier as applicable.

PTAB/KPP

54-year old, one and one-half story, masonry, single-family dwelling with a full basement, central air conditioning, and a two-car garage. The improvements range in size from 1,428 to 1,659 square feet of living area and in improvement assessments from \$8.23 to \$8.59 per square foot of living area. In addition, the board submitted copies of its file from the board of review's level appeal. As a result of its analysis, the board requested confirmation of the subject's assessment.

After considering the evidence and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

Appellants who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill. 2d 1, 544 N.E.2d 762 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. Proof of assessment inequity should include assessment data and documentation establishing the physical, locational, and jurisdictional similarities of the suggested comparables to the subject property. Property Tax Appeal Board Rule 1910.65(b). Mathematical equality in the assessment process is not required. A practical uniformity, rather than an absolute one is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395, 169 N.E.2d 769 (1960).

Both parties presented assessment data on a total of six equity comparables. The PTAB finds that the appellant's comparable #1 as well as the board of review's comparables #1 and #2 are similar to the subject. These comparables contain a one and one-half story, masonry or frame, single-family dwelling with the amenities similar to those contained within the subject's improvement. They range: in age from 54 to 84 years; in size from 1,561 to 1,785 square feet of living area; and in improvement assessments from \$4.94 to \$8.39 per square foot of living area. In comparison, the subject's improvement assessment of \$8.16 per square foot of living area falls within the range established by these comparables. The PTAB accorded less weight to the remaining properties due to a disparity in improvement style and/or size.

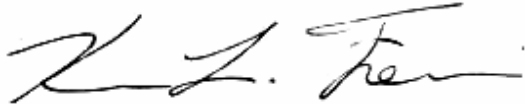
Although the comparables presented by the appellant disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the PTAB finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the

PTAB further finds that the subject's assessment is correct and no reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member

Member

Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: February 29, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.